

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2007-0008-EXEC

In the Matter of the Petition for Reconsideration of
**THE CALIFORNIA FARM BUREAU FEDERATION,
VARIOUS COUNTY FARM BUREAUS,
AND INDIVIDUAL PETITIONERS**
Regarding Annual Water Right Fee Determinations

ORDER DENYING RECONSIDERATION

BY THE EXECUTIVE DIRECTOR:¹

1.0 INTRODUCTION

The California Farm Bureau Federation (Farm Bureau), various county farm bureaus, and other persons or entities collectively referred to herein as "Petitioners,"² petition the State Water Resources Control Board (State Water Board) for reconsideration and a refund of water right fees assessed by the State Board of Equalization (BOE) on December 19, 2006. Petitioners challenge the State Water Board's decision to impose the water right fees on several constitutional grounds, including a claim that the fees constitute an unconstitutional tax in violation of Article XIII A of the California Constitution (commonly referred to as "Proposition 13"). They request the State Water Board to reconsider the water right fees assessed on December 19, 2006, declare the fee statute invalid, refund all water right fees paid, and to vacate and rescind State Water Board Resolution Nos. 2006-0065 and 2006-0094-EXEC and the fee regulations. The State Water Board finds that its decision to impose the fees was appropriate and proper and denies Petitioners' petition for reconsideration.

¹ State Water Board Resolution No. 2002 - 0104 delegates to the Executive Director the authority to supervise the activities of the State Water Board. Unless a petition for reconsideration raises matters that the State Water Board wishes to address or requires an evidentiary hearing before the State Water Board, the Executive Director's consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution No. 2002 - 0104. Accordingly, the Executive Director has the authority to refuse to reconsider a petition for reconsideration, deny the petition, or set aside or modify the fee assessment.

² The term "Petitioners" is used for ease of reference in this order and does not confer the legal status of petitioner.

2.0 STATUS OF LITIGATION

The State Water Board must consider these petitions for reconsideration at a time when the statute authorizing water right fees and the basic structure of the implementing regulations are being challenged in pending litigation. Each year since 2003, the Northern California Water Association and the Central Valley Project Water Association (NCWA-CVPWA) and the Farm Bureau have filed suit against the State Water Board and BOE, alleging, in part, that the fee legislation and the State Water Board's fee regulations are unconstitutional and invalid. The NCWA-CVPWA and Farm Bureau actions over the Fiscal Year (FY) 2003-2004 fees have been consolidated and the other actions have been stayed pending resolution of the consolidated case. In 2005 the Sacramento County Superior Court issued a judgment upholding the water right fees in their entirety and NCWA-CVPWA and the Farm Bureau appealed. On January 17, 2007, the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations for FY 2003-2004. The decision became final on February 16, 2007. On February 26, 2007, the State Water Board and BOE filed a petition for review by the California Supreme Court. The Farm Bureau also filed a petition for review.

The Court of Appeal remands the case to the trial court with instructions to maintain the existing fee schedule until the State Water Board adopts a new fee schedule. If the California Supreme Court denies the petitions for review, the State Water Board will be required to adopt a new fee schedule within 180 days from the date when the Court's decision became final. Based on the revised fee schedule, the State Water Board must determine whether it improperly assessed any fees in FY 2003-2004 and develop a procedure for calculating any refunds that may be due. The Court's remedy only authorizes people who timely filed petitions for reconsideration with the State Water Board to be eligible for refunds.

The Court of Appeal's decision regarding the FY 2003-2004 fee schedule raises questions about the validity of fee schedules adopted in subsequent years. Although the Court's decision applies only to the FY 2003-2004 fees, it sets a precedent that will apply to the fee schedules for later fiscal years, including the FY 2006-2007 fee schedules at issue in this order, unless the California Supreme Court grants review. Nonetheless, it would not be appropriate to follow the Court of Appeal's decision in acting on these petitions. The State Water Board believes the Court of Appeal's decision was incorrectly decided, in several respects, and is seeking review by the California Supreme Court. If the State Water Board were to grant refunds based on the Court of Appeal's decision, however, that action would become final and unreviewable. (See

Wat. Code, § 1126, subd. (d).) Applying the Court of Appeal's decision in this order would effectively deprive the State Water Board and other fee payers, who will eventually be charged additional fees to the extent necessary to restore the condition of the Water Rights Fund, of the benefit of any subsequent decision by the California Supreme Court. (See *id.*, § 1525, subd. (d)(3) [requiring that in setting fees, the State Water Board must take into account any overcollection or undercollection in previous years].)³

Moreover, applying the Court of Appeal's decision in this order would be inconsistent with the orderly process envisioned by the Court. To avoid serious disruptions of the work of the Division of Water Rights, the Court directed that the fee schedule formula as presently implemented by the State Water Board should remain in effect until the State Water Board adopts a new fee schedule in accordance with the Court's decision. The State Water Board will then reevaluate the fees of the petitioners involved in the litigation, based on the new fee schedule. That process, which the Court directed to be applied to the FY 2003-2004 fees, would also be appropriate for the subsequent fee schedules adopted before the Court's decision, including the fee schedule for FY 2006-2007. Trying to short-circuit the process, and applying the Court's decision to these petitions without first reviewing and revising the fee schedule, would result in the disruption that the Court was trying to avoid. Nor would it be feasible to adopt a new fee schedule within the statutory deadline for acting on these petitions for reconsideration. Although the State Water Board has initiated the process of determining how the fee schedule would have to be revised to conform to the Court of Appeal's decision, it will be difficult to complete the process within the 180 days prescribed by the Court of Appeal. The State Water Board has initiated its review to determine how the fee schedule for FY 2003-2004 would have to be revised as part of that process, but the process will take much longer than the timeframe for action on these petitions, and may well result in additional litigation before it is determined what revisions are necessary to comply with the Court of Appeal's decision.⁴

³ It merits noting that the Farm Bureau has not treated the Court's decision as final. Petitioners continue to challenge the constitutionality of the fee statute that the Court has upheld. The Farm Bureau also petitioned the Supreme Court for review of the appellate court's decision.

⁴ In acting on a petition for reconsideration, the State Water Board has authority to consider the validity of its regulations as applied to the petitioner. In appropriate cases, the State Water Board could construe the regulation in a manner that resolves the issue or determine that the regulation cannot be applied to the petitioner. The State Water Board could also conduct rulemaking proceedings to revise the fee schedule based on the information or arguments presented by the petitioner. In this case, however, the Court of Appeal has directed that the fee schedules be revised in a manner that will take several months to complete, and further directed that the fee collection process [footnote continues on next page]

3.0 GROUNDS FOR RECONSIDERATION

A fee payer may petition for reconsideration of the State Water Board's determination that the fee payer is required to pay a fee, or the State Water Board's determination regarding the amount of the fee. (Cal. Code Regs., tit. 23, § 1077.)⁵ A fee payer may petition for reconsideration on any of the following grounds: (1) irregularity in the proceeding, or any ruling, or abuse of discretion, by which the fee payer was prevented from having a fair hearing; (2) the fee determination is not supported by substantial evidence; (3) there is relevant evidence that, in the exercise of reasonable diligence, could not have been produced; or (4) error in law. (§§ 768, 1077.) Pursuant to Water Code section 1537, subdivision (b)(4), the State Water Board's adoption of the regulations may not be the subject of a petition for reconsideration. When a State Water Board decision or order applies those regulations, a petition for reconsideration may include a challenge to the regulations as they have been applied in the decision or order.⁶

A petition for reconsideration of a fee assessment must include certain information, including the name and address of the petitioner, the specific board action of which petitioner requests reconsideration, the reason the action was inappropriate or improper, the reason why the petitioner believes that no fee is due or how the petitioner believes that the amount of the fee has been miscalculated, and the specific action which petitioner requests. (§§ 769, subd. (a)(1)-(6), 1077, subd. (a).) A petition for reconsideration of a fee assessed by BOE must include a copy of the notice of assessment. (§ 1077, subd.(a).) Section 769, subdivision (c) of the regulations further provides that a petition for reconsideration shall be accompanied by a statement of points and authorities in support of the legal issues raised in the petition.

If the subject of the petition relates to an assessment of a fee by BOE, the State Water Board's decision regarding the assessment is deemed adopted on the date of assessment by BOE.

should not be disrupted. In these circumstances, and recognizing that the Court of Appeal's opinion will be superseded if the California Supreme Court grants review, it would not be appropriate to attempt to revise the regulations before acting on Petitioner's petition for reconsideration.

⁵ All further regulatory references are to the State Water Board's regulations located in title 23 of the California Code of Regulations unless otherwise indicated.

⁶ Petitioners specifically petition for reconsideration of the State Water Board's adoption of the amended fee regulations on September 21, 2006. Because Petitioners included notices of determination dated December 19, 2007, however, the State Water Board will construe their request for reconsideration to include those assessments.

(§ 1077, subd. (b).) A petition is timely filed only if the State Water Board receives it within 30 days of the date the assessment is issued. (*Ibid.*)

The State Water Board may refuse to reconsider a decision or order if the petition for reconsideration fails to raise substantial issues related to the causes for reconsideration set forth in section 768 of the State Water Board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the State Water Board finds that the decision or order in question was appropriate and proper, set aside or modify the decision or order, or take other appropriate action. (*Id.*, subd. (a)(2)(A)-(C).)

This order addresses the principal issues raised by the Farm Bureau and the individual petitioners. To the extent that this order does not address all of the issues raised by Petitioners, the State Water Board finds that either these issues are insubstantial or that Petitioners have failed to meet the requirements for a petition for reconsideration under the State Water Board's regulations. (§§ 768-769, 1077.)

4.0 LEGAL AND FACTUAL BACKGROUND

The State Water Board's Division of Water Rights (Division) is the entity primarily responsible for administering the State's water right program. The primary source of funding for the water rights program is regulatory fees deposited in the Water Rights Fund in the State treasury. Legislation enacted in 2003 (Sen. Bill No. 1049, Stats. 2003, ch. 741) required the State Water Board to adopt emergency regulations revising and establishing water right fees and revising fees for water quality certification. (Wat. Code, §§ 1525, 1530.) Pursuant to this legislation, the State Water Board revises the fee schedule each fiscal year, so that the fees will generate revenues consistent with the amount set forth in the annual Budget Act. (*Id.*, § 1525, subd. (d).) BOE is responsible for collecting the annual fees. (*Id.*, § 1536.)

In FY 2006-2007, the Budget Act appropriates \$14.105 million for the water right program, including \$13.642 million for water right administration by the State Water Board, \$35 thousand for support functions by the California Environmental Protection Agency (Cal/EPA), and

\$428 thousand for water right fee collection by BOE.⁷ Most of the funding for the water right program – a total of \$12.166 million – is appropriated from the Water Rights Fund. In accordance with the Water Code fee provisions, the State Water Board sets a fee schedule each fiscal year so that the amount collected and deposited into the Water Rights Fund during that fiscal year will support the appropriation made from the Water Rights Fund in the annual Budget Act, taking into account money in the fund from other sources.⁸

At a meeting of the State Water Board held on September 21, 2006, the State Water Board adopted emergency regulations revising the water right and water quality certification fee schedule and regulations in accordance with the Budget Act of 2006. (State Water Board Res. No. 2006-0065; see Memorandum to File by Victoria Whitney, Division Chief, dated Sept. 21, 2006 [explaining basis for FY 2006-2007 fee schedule].) The State Water Board amended sections 1066 and 3833.1 of the fee regulations to increase annual permit and license fees and water quality certification fees from the fees in effect during FY 2005-2006, and to adjust certain filing fees. The emergency regulations adopted under Resolution 2006-0065 were not sent to the Office of Administrative Law for approval. The State Water Board subsequently learned that additional general fund support in FY 2006-2007 was available to reduce the need for an increase in annual fees.

⁷ The Budget Act of 2006 (Stats. 2006, ch. 47, as amended by Stats. 2006, ch. 48) includes a \$2.32 million loan from the Underground Storage Tank Cleanup Fund to the Water Rights Fund to be used for a new water rights information management system and to be repaid with interest by June 30, 2011. For purposes of calculating fees for FY 2006-2007, the State Water Board did not include appropriations from the Water Rights Fund attributable to this loan. Principal and interest to be repaid on the loan will be worked into the fee calculations for the years in which the loan is repaid. Subtracting the amount loaned from the Underground Storage Tank Cleanup Fund, the amount appropriated from the Water Rights Fund is \$9.846 million.

The budget figures referenced in this order for FY 2006-2007 are based on estimated expenditures for FY 2006-2007, as projected in the Governor's Budget for 2007-2008 (California Budget 2007-08, <http://www.ebudget.ca.gov/>). They differ from the line item appropriations to the State Water Board, BOE and Cal/EPA in the Budget Act of 2006 because the Budget Act includes unallocated appropriations and control sections that result in the actual amount appropriated being slightly different than the line item appropriations. The Governor's Budget for the next fiscal year includes projected expenditures for the current fiscal year, and because these projections include adjustments to take into account unallocated appropriations and control sections in the Budget Act, they provide a more accurate projection of what actual expenditures will be for the current fiscal year.

⁸ Other sources of money in the Water Rights Fund, in addition to fee collections made during the fiscal year, include unexpended reserves from fee collections in previous years (see Wat. Code, § 1525, subd. (d)(3)), penalties collected for water right violations (*Id.*, § 1551, subd. (b)), and money transferred from other funds.

Accordingly, on November 30, 2006, the Executive Director revised and re-adopted the emergency regulations to eliminate the annual fee and filing fee increases.⁹ (State Water Board Res. No. 2006-0094-EXEC.) The fee regulations as amended were re-adopted to reinstate and allow collection of annual permit and license fees, annual water quality certification fees, and filing fees in FY 2006-2007 at the same rates and subject to the same upper limits as were in effect during FY 2005-2006. On December 19, 2006, BOE sent out notices of determination for the annual fees.

5.0 FEE DETERMINATIONS COVERED BY THE PETITION

The Farm Bureau's petition for reconsideration identifies itself, county farm bureaus representing themselves and the interests of their individual members in their respective counties, Harry E. Blythe, Jr., for himself and as executor of the Estate of Bruce W. Blythe, Lawrence B. Groteguth, William A. Gruenthal, Horace G. Kelsey, Bob J. Murphy, and Patricia Pereira as petitioners. A number of persons or entities also filed petitions incorporating the Farm Bureau petition by reference. In its Exhibit 1, the Farm Bureau identifies water right holders that it purports to represent under the doctrine of associational standing by name and water right application or fee account number. The State Water Board has previously rejected the Farm Bureau's argument that it, the county farm bureaus, and individuals identified in Exhibit 1 may be considered petitioners under the State Water Board's regulations governing reconsideration of fees. (See Order WRO 2005-0002-EXEC, at pp. 5-7.) The reasoning of Order WRO 2005-0002-EXEC is incorporated by reference herein.

Only persons who were assessed a fee on December 19, 2006, and who met the State Water Board's reconsideration requirements are considered petitioners for purposes of this order. Those petitioners are identified in Attachment 1. The Farm Bureau's petition is dismissed to the extent it seeks review of any fee determinations other than the fee determinations identified for petitioners listed in Attachment 1. Moreover, to the extent that Petitioners' contentions are not relevant to any of the annual fee assessments for which their petition for reconsideration has been filed, those contentions are not within the scope of the petitions for reconsideration.

⁹ Pursuant to Water Code section 7, the State Water Board is authorized to delegate authority to the Executive Director. By Resolution 2002-0104, the Executive Director's delegated authority includes the authority to revise or re-adopt emergency regulations, once adopted by the State Water Board. By Resolution 2006-0065, the State Water Board adopted emergency regulations revising the water right and water quality certification fees. Accordingly, pursuant to Water Code section 7 and Resolution 2002-0104, the Executive Director has the authority to revise and re-adopt the emergency regulations.

A petition for reconsideration must be received by the State Water Board within 30 days of the date the assessment is issued, i.e., January 18, 2007, for bills issued on December 19, 2006. (§ 1077, subd. (b).) The State Water Board will not consider late-filed letters referencing the Farm Bureau petition for reconsideration.

Petitioners do not make specific arguments regarding annual application fees, the annual petition fees, the federal contractor fees, or the water quality certification fee. To the extent that Petitioners' challenge to fees is based on their same contentions concerning the annual permit and license fees, those contentions are already addressed in this order and in the orders incorporated by reference. If Petitioners intended to rely on other grounds, then their challenge is deficient because they failed to specify those grounds and to include points and authorities in support of the legal issues raised. (§ 769, subd. (c).) Additionally, the State Water Board will not consider allegations that Petitioners seek to incorporate by reference in other documents, such as the complaint or the Court of Appeal's January 17, 2007, decision, if the Petitioners have failed to include the necessary points and authorities. (*Ibid.*)

6.0 PETITIONERS' ARGUMENTS REGARDING THE CONSTITUTIONALITY OF THE FEES AND THE ADMINISTRATION OF THE FEES ARE WITHOUT MERIT

Petitioners raise a variety of constitutional challenges to Senate Bill 1049 and the fee regulations, including claims that the fees (1) constitute an unconstitutional tax in violation of Proposition 13; (2) unconstitutionally deprive Petitioners of their property rights without due process of law; (3) unconstitutionally deprive Petitioners of their property rights and constitute a taking; and (4) unconstitutionally deprive Petitioners of their equal protection rights. Petitioners previously raised these issues, nearly verbatim, in the petitions that the Farm Bureau previously filed challenging annual fees issued in Fiscal Years 2003-2004, 2004-2005, and 2005-2006. The State Water Board denied those petitions in Orders WRO 2004-0010-EXEC, WRO 2005-0002-EXEC, and WR 2006-0004-EXEC. Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in the earlier petitions.¹⁰ With respect to the issues that were raised in the previous

¹⁰ The Court of Appeal's January 17, 2007 opinion with respect to the FY 2003-2004 fees includes arguments that were not raised in previous petitions. As explained in Section 2.0 of this order, however, the State Water Board is seeking California Supreme Court review of the opinion, and it would not be appropriate to apply the Court of Appeal's opinion in this order.

petitions and are repeated in the petition now before the State Water Board, this order adopts the reasoning of Orders WRO 2004-0010-EXEC, WRO 2005-0002-EXEC, and WR 2006-0004-EXEC and incorporates those orders by reference.¹¹

7.0 CONCLUSION

For the reasons discussed above, the State Water Board finds that its decision to impose water right fees was appropriate and proper. To the extent that this order does not address all of the issues raised in the petition for reconsideration, the State Water Board finds that either these issues are insubstantial or that Petitioners have failed to meet the requirements for a petition for reconsideration under the State Water Board's regulations. The petition for reconsideration is denied.

ORDER

IT IS HEREBY ORDERED THAT the petition for reconsideration is denied.

Dated: March 19, 2007

ORIGINAL SIGNED BY
Thomas Howard
Acting Executive Director

Attachment

NOTE: This order includes a correction to Footnote 7 made on April 6, 2007.
(Wat. Code, § 1124.)

¹¹ To the extent Orders WRO 2004-0010-EXEC, WRO 2005-0002-EXEC, and WR 2006-0004-EXEC address issues that are not properly before the State Water Board in this order and are not relevant to the issues decided in this order, the incorporation by reference of those orders does not extend to those issues and those issues have not been decided by this order.

In the matter of the Petition for Reconsideration of the California Farm Bureau Federation, et. al.
Attachment 1: Petitioners for Reconsideration

Name	State Water Board ID
Albert E. Dehoff	A024376
Alex Naccarato	A020496
Alex Naccarato	A029917
Alexander Hildebrand	A017950
Alexander Hildebrand	A019194
Alfred Baumann	A017650
Alfred Baumann	A020692
Alfred L. Poncia	A019476
Allan Ramage	A016632
Alma L. Waddington	A021106
Alta Vista Ranch	A030536
Alvin Arndt	A022360
Alvin J. Hansen	A025068
Alvin J. Hansen	A025069
Alvin J. Hansen	A025575
Angelo Pronsolino	A015691
Anthony Fleming	A022445
Arata Associates LTD	A016106
August Knittel	A023257
August Knittel	A023258
August Knittel	A023313
Barney McCullough	A001550
Belva Bravo	A012319
Berglund Family Vineyards	25765P960819
Berglund Family Vineyards	A025765
Bert Owens	A022438
Bert Owens	A024574
Betty L. Gargano	A022733A
Bob J. Murphy	A029071
Bongard's Treescape Nursery	A016619
Boyd H. Mahrt	A025346
Boyd H. Mahrt	A025347
Boyd H. Mahrt	A027346
Brian L. Schmidt	A014066
Brian L. Schmidt	A014067
Brutocao Vineyards	29760P041129
Brutocao Vineyards	30656P041129
Brutocao Vineyards	A029760
Brutocao Vineyards	A030656
Bucks Lake Summer Water Association	A011477
Bucks Lake Summer Water Association	A021842
Buena Vista Winery, Inc.	28437P020725
Buena Vista Winery, Inc.	28438P020222
Buena Vista Winery, Inc.	A023239
Buena Vista Winery, Inc.	A023240
Buena Vista Winery, Inc.	A024278
Buena Vista Winery, Inc.	A027746
Buena Vista Winery, Inc.	A028437
Buena Vista Winery, Inc.	A028438
Cain Vineyard Inc.	A030679
Cakebread Properties #10 LP	A024588

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Name	State Water Board ID
Cakebread Properties #10 LP	A029318
Cakebread Properties No11 LP	A029295
Cakebread Vineyards	A031133
Cakebread Vineyards #8 LLC	A029042
Charles G. Phillips	A007108
Charles Territo	A021786
Charles Territo	A025246
Chateau Potelle	A029929
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A016609
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A016829
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A018673
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A018754
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A018762
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A018763
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A021153
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A021262
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A023341
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A023918
Chimney Rock Ranch, Attn: Harry E. Blythe, Jr.	A023919
Cinnamon Ranch	FERC6885
City of Nevada City	A026117
Clinton E. Jr. & Jane K. Kelly Family Trust	A010526
Clinton E. Jr. & Jane K. Kelly Family Trust	A013206
Clos Du Bois Wines Inc.	A013126B
Clos Du Bois Wines Inc.	A013729
Clos Du Bois Wines Inc.	A014875
Clos Du Bois Wines Inc.	A016525
Cordelia Trust of 1982	A024937
Cordelia Trust of 1982	A024938
Cordelia Trust of 1982	A024939A
Cordelia Trust of 1982	A024940
Cordelia Trust of 1982	A024941
Cordelia Trust of 1982	A025705
Cordelia Trust of 1982	A027685A
David B. Burbank Jr.	A017920
David B. Burbank Jr.	A019195
David B. Pederson	A027876
David Eugene Fisher	A028409
David Eugene Fisher	A029168
David Eugene Fisher	A029169
David Eugene Fisher	A029170
David Leveroni III	A018643
David Leveroni III	A021391
Dennis M. Tuohy	A011315
Diamond R. Ranch	A015444
Diamond R. Ranch	A015581
Diane J. Stuller	A030298
Donald D. Murphy	A024149
Donald J. Moreda	A025597
Donald J. Moreda	A025775
Donald R. Eutenier	A024336

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Name	State Water Board ID
Donald R. Eutenier	A026123
Donald R. Eutenier	A029355
Donald R. Eutenier	A029356
Douglas Ielmorini	A019439
Earl G. Holder	A026086
East Sanel Irrigation Co.	A025596
East Sanel Irrigation Co.	A031179
East Sanel Irrigation Co.	A031261
Edward D. Tompkins	A025593
Edward D. Tompkins	A025594
Edward S. Wineman	A016990
Edward S. Wineman	A022219
Fandango LLC	28684P000324
Fandango LLC	28730P000324
Fandango LLC	28796P000324
Fandango LLC	28797P000324
Fandango LLC	29255P000324
Fandango LLC	29256P000324
Fandango LLC	29257P000324
Fandango LLC	A028684
Fandango LLC	A028730
Fandango LLC	A028796
Fandango LLC	A028797
Fandango LLC	A029255
Fandango LLC	A029256
Fandango LLC	A029257
Fanny H. Arnold	A025257
Feliz Creek Limited Partnership	A023250
Feliz Creek Limited Partnership	A030779
Feliz Creek Limited Partnership	A030780
Fetzer Vineyards	A031398
Francis Carrington	A022115
Francis E. McNamara	A023030
Francis McCormick Armstrong	A006864
Francis McCormick Armstrong	A007932
Francis V. Mahoney	A027389
Francis V. Mahoney	A030032
Francis Vaira	A023805
Francis Vaira	A028482
Franciscan Vineyards Inc.	A024310A
Frank J. Zeller	A026079
Frank Pendell	A025072
Fred N. Sutter Jr.	A027504
Fred N. Sutter Jr.	A027671
Frederick J. Strain	A011925
Frederick J. Strain	A011926
Friedhelm Engeln	A023558
Furlan Joint Venture	A012469A
Furlan Joint Venture	USBR1201
Galen and Maryn Whitney Family Trust	A011887
Galen and Maryn Whitney Family Trust	A018075

In the matter of the Petition for Reconsideration of the California Farm Bureau Federation, et. al.
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Name	State Water Board ID
Gary E. Quick	A016794
Gary E. Quick	A017700A
Gary E. Quick	A021887
Gary E. Quick	A025225
George R. Wright	A023826
Guido Venturi	A021966
Guido Venturi	A023488
Guido Venturi	A024502
H. Max Lee	A018871
Helluva Vineyards LLC	29645P990510
Helluva Vineyards LLC	A029645
Helluva Vineyards LLC	A029646
Henry A. McMicking	A030746
Henry A. McMicking	A030748
Henry Black	A014044A
Horace G. Kelsey	A011814
Horace G. Kelsey	A018344
Horace G. Kelsey	A018345
Horace G. Kelsey	A018346
Horace G. Kelsey	A018347
Horace G. Kelsey	A018348
Irene S. Scully	A029740
J Vineyards & Winery, Mills Vieyard LLC	A015724
J Vineyards & Winery, Mills Vieyard LLC	A017081
J Vineyards & Winery, Mills Vieyard LLC	A024271A
J Vineyards & Winery, Mills Vieyard LLC	A024271B
J Wine Company	A014762
J.B. Overstreet	A022796
J.B. Overstreet	A022797
J.B. Overstreet	A022798
J.L. Jordan Company	A012452
J.L. Jordan Company	A014604
Jackson Family Investments	30429P040506
Jackson Family Investments	A030429
Jackson Family Investments	A031507
James D. Milovina	A006855
James F. Rutherford	A017160
James K. Mooney	A009885
James P. Keenan	A028202
Jane Sheldon	A015820
Jason L. Henderson	A025531
Jeffery Shifflet	A026439
Jerome W. Komes	A024287
Jerry Spurlock	A019910
Jerry Spurlock	A019912
Joe T. Azevedo	A015175
Joe W. Alexander	A025503
Joe W. Alexander	A026515A
Joe W. Alexander	A026515B
John B. Grohl Sr Family Residual Trust	A018947
John B. Grohl Sr Family Residual Trust	A020598

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Name	State Water Board ID
John B. Grohl Sr Family Residual Trust	A021190
John E. White	A027835
John F. Cook	A011155
John J. Bazzano	A024412
John J. Kirlin	A030929
John P. Spaletta	A023649
John P. Spaletta	A023650
John R. Powers III & Janey H. Powers	A026073
John R. Wilson	A019897
John R. Wilson	A019898
Johnevan M. Shay	A013900
Johnevan M. Shay	A014503
Joseph Emil Usibelli Trust	A031279
Joseph Martin Jr.	A019469
Joseph Russ	A009609
Joseph Russ	A009610
Joseph Russ	A012005
Joseph Russ	A020109
Joseph Russ	A020936
Joseph Russ	A021454
Joseph Russ	A024016
Joseph Sequeira	A017964
Judith Lynn Jordan	A013393
JWW Corporation	28176P051104
JWW Corporation	30782P051104
JWW Corporation	30991P051104
JWW Corporation	A028176
JWW Corporation	A030782
JWW Corporation	A030991
Kenneth L Kahn & Cheryl W. Kahn Trust	A031617
Kenneth L. Foster	A025334
Kenneth L. Foster	A029401
Kenneth L. Foster	A029719
Kenneth Todd	A020872
Kenneth Todd	A023615
Kimmel & Sons	A025070
Kimmel & Sons	A028116
Kimmel & Sons	A028824
Klein Foods Inc.	30687P030206
Klein Foods Inc.	A013958
Klein Foods Inc.	A020582
Klein Foods Inc.	A023915
Klein Foods Inc.	A029133
Klein Foods Inc.	A030687
Klein Foods Inc.	A030688
Klein Foods Inc.	A030800
Klein Foods, Inc.	A014034
Lammers Properties LLC	A020424
Lammers Properties LLC	A020779
Lammers Properties LLC	A026191
Lammers Properties LLC	A027071

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Name	State Water Board ID
Larry R. Venturi	A023868
Larry R. Venturi	A026927
Larry R. Willmore	A000245
Lawrence B. Groteguth	A020506
Lawrence B. Groteguth	A020512
Lawrence B. Groteguth	A025669
Lawrence B. Groteguth	A025670
Lawrence B. Groteguth	A028511
Ledbetter Farms Inc.	A013267
Ledbetter Farms Inc.	A013453
Ledbetter Farms Inc.	A014333
Ledbetter Farms Inc.	A022608
Ledbetter Farms Inc.	A027149
Ledbetter Farms Inc.	A029405
Leo J. Becnel	A026298A
Lois A. Long	A013352
Lois A. Long	A013641
Lois M. Parks	A025497
Lorraine A. Wedekind	A009881
Lou Ellen Rauch Trust	A017472
Lou Ellen Rauch Trust	A021172A
Lou Ellen Rauch Trust	A021175A
Louisa Bellow	A021002
Lourence A. Alvares	A022470
Lourence A. Alvares	A022471
Lourence A. Alvares	A022507
Lourence A. Alvares	A022508
Lourence A. Alvares	A022509
Lourence A. Alvares	A022510
Lurine S. Topham	A018540
Lurine S. Topham	A019005
Lurine S. Topham	A020869
Lurine S. Topham	A021951
Lurine S. Topham	A022269
Lurine S. Topham	A027159
Lurine S. Topham	A027160
Lyll Enterprises, Inc.	A007223
Lyll Enterprises, Inc.	A009790
Lyll Enterprises, Inc.	A010873
M&T Incorporated	A005109
M&T Incorporated	A008188
M&T Incorporated	A008565
M&T Incorporated	A009735
M&T Incorporated	A015866
M&T Incorporated	USBR1241
Margaret M. Nobmann	A024726
Margaret M. Nobmann	A027993
Margie A. Neff	A016290
Marguerite Ellis Kutz	A019959
Marguerite Ellis Kutz	A023618
Marni A. Boyer	A015291

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Name	State Water Board ID
Masterson Properties	A019903
Masterson Properties	A019904
Masterson Properties	A020727
Masterson Properties	A020849
Masterson Properties	A026206
Masterson West	A019905
Masterson West	A025928
MCM Properties	A015150
MCM Properties	A015152
MCM Properties	USBR1176
Merced Irrigation District	A001221
Merced Irrigation District	A001222
Merced Irrigation District	A001224
Merced Irrigation District	A006807
Merced Irrigation District	A008238
Merced Irrigation District	A010572
Merced Irrigation District	A016186
Merced Irrigation District	A016187
Merced Irrigation District	A018774
Merlo Corporation	24300AP001130
Merlo Corporation	24300AP011131
Merlo Corporation	24300BP001201
Merlo Corporation	24300BP001202
Merlo Corporation	29562P001201
Merlo Corporation	29562P001202
Merlo Corporation	29563P001201
Merlo Corporation	29563P001202
Merlo Corporation	29628P001201
Merlo Corporation	29628P001202
Merlo Corporation	A024300A
Merlo Corporation	A024300B
Merlo Corporation	A025964
Merlo Corporation	A029562
Merlo Corporation	A029563
Merlo Corporation	A029628
Merlo Corporation	A031254
Michael B. Kuimelis	A030933
Michael P. Boer	A016663
Middleridge Vineyards	29783P030608
Middleridge Vineyards	A025887A
Middleridge Vineyards	A025887B
Middleridge Vineyards	A025888A
Middleridge Vineyards	A029783
Middleridge Vineyards	A031446
Mildred Cornett	A016973
Mildred Cornett	A022652
Milovina Brothers	A013661
Milovina Brothers	A018093A
Milovina Brothers	A024050
Milovina Brothers	A030553
Milovina Brothers	A030554

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Name	State Water Board ID
Milovina Vineyards	A023926A
Monson-Pacific, Inc.	A031622
Mount St. Helena Vineyards	A026003A
Mount St. Helena Vineyards	A026003B
Mount St. Helena Vineyards	A030078
Mountain Springs Golf LLC	20590P021204
Mountain Springs Golf LLC	A020590
Mountain Springs Golf LLC	A031384
M-R Vineyard	A031296
Nelson & Sons a Corporation	24139P060705
Nelson & Sons a Corporation	24140P060705
Nelson & Sons a Corporation	24140P060706
Nelson & Sons a Corporation	A017624
Nelson & Sons a Corporation	A024140
Nelson & Sons a Corporation	A029763
Nelson & Sons a Corporation	A029764
Nelson & Sons a Corporation	A029765
New West LLC	A012509
New West LLC	A017717
Norm Shinabargar	A031620
Northwood Recreation Inc.	A022348
Ostrum Family Trust	A011120
Ostrum Family Trust	A011501
Ostrum Family Trust	A017135
Ostrum Family Trust	A017137
Ostrum Family Trust	A018782
Ostrum Family Trust	A023778
Patricia Pereira	A025952
Paul Dennis Clary IV	A025726
Paul Dennis Clary IV	A028372
Paul E. Marciel	A025933
Paul E. Marciel	A025934
Paul E. Marciel	A028530
Paul L. Wattis Jr.	A016765
Paul L. Wattis Jr.	A017073B
Paul Norman Boos	A024878
Peter Dennison	A024352B
Peter Dennison	A027896
Phil Knox Leiser Trust	A000882B
Phillip Grasso	A017881
Phillip Grasso	A023338
Phillip W. Wasson	A013176
Phillip W. Wasson	A015696
Pollenator Ranch, Attn: Harry E. Blythe, Jr.	A021545
R. Donald Warden	A025664
R. Donald Warden	A025665
R. Donald Warden	A027652
R. Donald Warden	A027653
Ralph H. Suchy	A021270
Rancho Mallacomes	A013695
Rancho Mallacomes	A018138

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Name	State Water Board ID
Ray F. Billet	A000518A
Reynoso Ranch	A016398
Richard L. French	A011527
Richard L. French	A012531
Richard Moss	A019237
Richard Moss	A027468
Richard Moss	A028206
Richard Mounts	A016524
Richard Mounts	A020573
Richard Ruggeri	A029395
Richard Swierstra	A020087
River Bend Vineyards	A010976
Robert and Barbara Van Buren Trust	A011626
Robert and Barbara Van Buren Trust	A011627
Robert H. Stanhurst Inc.	A008873C
Robert H. Stanhurst Inc.	A011385C
Robert H. Stanhurst Inc.	A013775
Robert H. Stanhurst Inc.	A019171
Robert Klintworth	A023109
Robert Klintworth	A024766
Robert M. Sinskey	A030610
Robert Rosetti	A013755
Robert Rosetti	A031311
Robert Young Family Ltd Partnership	A031621
Robin R. Moerman	A022433
Robin R. Moerman	A030560
Robin R. Moerman	A030564
Rodger E. Vierra	A021339
Rodney Strong	A014777
Royce Whitney	A019388
Royce Whitney	A020328
Russel D. Adams	A017866
Saintsbury, LLC.	A012492
Scott K. Smith	A017859
Shamrock Western Corporation	A030261
Silverado Premium Properties	A024268A
Silverado Premium Properties	A024268B
Silverado Premium Properties	A024762A
Silverado Premium Properties	A024762B
Silverado Premium Properties LLC	A004977
Silverado Premium Properties LLC	A013376
Silverado Premium Properties LLC	A013811
Silverado Premium Properties LLC	A015399
Silverado Premium Properties LLC	A021756
Sky L'Onda Mutual Water Company	A009678
Sky L'Onda Mutual Water Company	A018161
Sky L'Onda Mutual Water Company	A023729
Sky L'Onda Mutual Water Company	A028444
Sleepy Hollow Properties	29698P010606
Sleepy Hollow Properties	29698P010607
Sleepy Hollow Properties	A029698

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Name	State Water Board ID
Steven A. Smith	A024111B
Steven A. Smith	A025297B
Steven E. Linnet	A029266
Steven P. Tetrick	A026787
Strain Ventures LLC	A011011
Swauger Ranch, Inc.	A015104
Sweetwater Springs Road Mutual Water Co.	A026298B
Sweetwater Springs Road Mutual Water Co.	A030391
Thomas D.H. Connick & E.R. Connick	A011059
Thomas D.H. Connick & E.R. Connick	A011118
Thomas D.H. Connick & E.R. Connick	A013822
Thomas K. McGourty	A016631
Thomas K. McGourty	A024302
Thomas N. Jordan Jr.	A015277
Thomas N. Jordan Jr.	A020100
UCC Vineyards Group	A013269
Vera H. Kreck Trust	A020728
Vincent A. Ciolino	A031385
Vivette & Company	A012950
W.G. Irving	A017560
Walter R. Cochran	A019311
Warren R. Ware	A022222
William A. Gruenthal	A013064
William A. Gruenthal	A013065
William Charles & Nancy Charles Trust	A031096
William Dennison	A024352A
William G. Bailey	A021811
William J. Lunas	A028416
William J. Lunas	A028417
William O. Jamison	A019227
William O. Jamison	A022724
William O. Jamison	A022726
William O. Jamison	A022727